# Accounting Changes and Error Analysis



### Accounting Changes

- Changes in accounting principle
- Changes in accounting estimate
- Reporting a change in entity
- Reporting a correction of an error
- Motivations for change of method

## Error Analysis

- Balance sheet errors
- Incomè statément errors
- Balance sheet and income statement effects
- Comprehensivà example
- Preparation of statements with error corrections

# **Chapter 2accounting Changes Error Analysis Ppt**

Michal Rosen-Zvi

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